



**Nicole Galloway, CPA**

**Missouri State Auditor**

**Monthly Report on Political  
Subdivision Filings  
April 2022**

Report No. 2022-032

June 2022

[auditor.mo.gov](http://auditor.mo.gov)

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# Monthly Report on Political Subdivision Filings

## April 2022

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## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Honorable Michael L. Parson, Governor  
and  
Members of the General Assembly  
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for political subdivisions other than cities, towns, and villages, required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030. Section 105.145, RSMo, provides that the State Auditor's Office notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Because of different filing requirements, a separate report is issued for cities, towns, and villages.

The filing status for the 56 political subdivisions required to file a financial report by April 30, 2022, is presented in summary on page 3 and by individual entity in Appendix A. We have not audited the reports submitted and, accordingly, do not express an opinion or any other assurance on them.

This report also includes the updated filing status for political subdivisions, other than cities, towns, and villages, that filed a financial report in April 2022, after their filing deadline. The filing status for these 10 entities is presented in summary on page 3 and by individual entity in Appendix B to E.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping "G" at the end.

Nicole R. Galloway, CPA  
State Auditor

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# Monthly Report on Political Subdivision Filings

April 2022

## Executive Summary

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### Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state, except counties and school districts, to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, requires the state auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

This report includes the filing status for the 56 political subdivisions, other than cities, towns, and villages, with a fiscal year end of October 31, 2021. Cities, towns, and villages have additional filing requirements and their reporting status is included in a separate report. Of the 56 political subdivisions, 44 filed an annual financial report timely.

This report also includes the filing status for 10 political subdivisions, other than cities, towns, and villages, that filed their financial report in April 2022, after their filing deadline.

Appendix A  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	PWSD 1 Adair County	No	
Atchison	Corning Levee District 2	Yes	December 9, 2021
	Fairfax Drainage District	Yes	March 30, 2022
Buchanan	DeKalb FPD	Yes	November 5, 2021
Cape Girardeau	Little River Drainage District	Yes	April 27, 2022
Carroll	Baltimore Bend Levee District	No	
	Wakenda Township Drainage District	No	
Cass	58 Hwy Regional Market Center CID	Yes	April 5, 2022
	Belton/Raymore Interchange TDD	Yes	April 14, 2022
	Foxridge CID	Yes	April 14, 2022
	Foxwood Village Shops CID	Yes	April 14, 2022
	Highway 58 & Dean Avenue CID	Yes	April 28, 2022
	Hubach Hill Rd/North Cass Parkway CID	Yes	April 14, 2022
	Hubach Hill Rd/North Cass Parkway TDD	Yes	April 20, 2022
	Jeter Farm CID	Yes	February 25, 2022
	Raymore Galleria CID	Yes	April 28, 2022
Clay	Smithville Commons CID	Yes	April 28, 2022
Cole	Capital Mall CID	Yes	April 21, 2022
	MSP CID	Yes	April 29, 2022
	St. Mary's Hospital CID	Yes	April 21, 2022
Dade	Dade County R-IV Rural FPD	Yes	January 18, 2022
Gentry	Grand River Regional AD	Yes	April 26, 2022
Jackson	Ditzler CID	Yes	November 9, 2021
	Highway 350 CID	No	
	PWSD 1 Jackson County	Yes	April 29, 2022
	Raytown Crossing CID	Yes	April 29, 2022
	Raytown Highway 350 TDD	Yes	April 21, 2022
	Raytown Square CID	Yes	April 27, 2022
Jasper	1717 Market Place TDD	Yes	April 28, 2022
	510 Rangeline CID	No	
	Centennial Railroad TDD	Yes	April 29, 2022
	Joplin Public Library District	Yes	January 21, 2022
	Northpark Lane CID	Yes	April 22, 2022
Jefferson	Auto Plaza CID	Yes	April 29, 2022
	Highway 21 TDD	Yes	April 29, 2022
	North Jefferson Ambulance District	Yes	December 23, 2021
	Valle Ambulance District	Yes	January 5, 2022
Knox	PWSD 1 Knox County	Yes	March 11, 2022
Lafayette	PWSD 1 Lafayette County	Yes	January 28, 2022
	Wellington-Napoleon FPD	Yes	April 13, 2022
Lewis	Gregory Levee District	Yes	November 30, 2021
	Lewis County NHD	No	
Macon	Callao Town & Country Volunteer FPD	No	
Montgomery	PWSD 1 Montgomery County	Yes	February 9, 2022
New Madrid	Drainage District 18 New Madrid County	Yes	March 20, 2022
	St. John's Bayou Basin DD	Yes	November 11, 2021

## Appendix A

### Status of Political Subdivisions Required to File Annual Financial Reports Reports Due April 30, 2022

Fiscal Year Ended October 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Newton	32nd Street Place CID	Yes	April 27, 2022
	Hope Valley CID	No	
Osage	Meta Fire & Rescue FPD	Yes	December 6, 2021
Platte	Platte City Market Center CID	No	
	PWSD 3 Platte County	No	
Ray	Ray County Memorial Hospital	Yes	May 9, 2022
Ste. Genevieve	Ste. Genevieve Ambulance District	Yes	January 2, 2022
Sullivan	Sullivan County Memorial Hospital	No	
Warren	Warrenton FPD	Yes	December 23, 2021
Wayne	East Wayne Ambulance District	No	
Total Filed		44	
Total Not Filed		12	

#### Acronyms:

AD	Ambulance District
CID	Community Improvement District
DD	Drainage District
FPD	Fire Protection District
NHD	Nursing Home District
PWSD	Public Water Supply District
TDD	Transportation Development District

Appendix B  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due June 30, 2021  
 Filed in April 2022

Fiscal Year Ended December 31, 2020

<u>Primary County</u>	<u>Reporting Entity</u>	<u>Filed Annual Financial Report</u>	<u>Date Filed</u>
DeKalb	Clarksdale FPD	Yes	April 15, 2022
Linn	PWSD 3 Linn-Livingston County	Yes	April 5, 2022
Total Filed		2	

Acronyms:

FPD                      Fire Protection District  
 PWSD                  Public Water Supply District

Appendix C  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due December 31, 2021  
 Filed in April 2022

Fiscal Year Ended June 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Clay	Meadowbrook Village CID	Yes	April 12, 2022
Total Filed		1	

Acronyms:

CID                      Community Improvement District



Appendix D  
 Status of Political Subdivisions Required to File Annual Financial Reports  
 Reports Due January 31, 2022  
 Filed in April 2022

Fiscal Year Ended July 31, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Lafayette	Alma FPD	Yes	April 7, 2022
Total Filed		1	

Acronyms:

FPD                      Fire Protection District

Appendix E  
Status of Political Subdivisions Required to File Annual Financial Reports  
Reports Due March 31, 2022  
Filed in April 2022

Fiscal Year Ended September 30, 2021

Primary County	Reporting Entity	Filed Annual Financial Report	Date Filed
Adair	Adair County Ambulance District	Yes	April 1, 2022
Clinton	PWSD 3 Clinton County	Yes	April 25, 2022
Cole	Cole Junction Levee District	Yes	April 18, 2022
Daviess	PWSD 2 Daviess County	Yes	April 18, 2022
Jackson	Grandview Village CID	Yes	April 13, 2022
St. Charles	St. Peters Hotel CID	Yes	April 21, 2022
Total Filed		6	

Acronyms:

CID                      Community Improvement District  
PWSD                    Public Water Supply District